

11 - STD

QUARTERLY EXAMINATION - 2023

Reg. NO.

TIME : 3.00 Hours

ACCOUNTANCY

11115

MARKS : 90

PART - I

- I Choose the correct answer : (20 X 1 = 20)
- Who is considered to be the internal user of the financial information?
(a) Creditor (b) Employee (c) Customer (d) Government
 - The business is liable to the proprietor of the business in respect of capital introduced by the person according to
(a) Money measurement concept (b) Cost concept
(c) Business entity concept (d) Dual aspect concept
 - In India, Accounting Standards are issued by
(a) Reserve Bank of India (b) The Cost and Management Accountants of India
(c) Supreme Court of India (d) The Institute of Chartered Accountants of India
 - A firm has assets of Rs.1,00,000 and the liabilities of Rs.60,000. Its capital would be
(a) Rs. 1,60,000 (b) Rs. 60,000 (c) Rs. 1,00,000 (d) Rs. 40,000
 - Accounting equation is formed based on the accounting principle of
(a) Dual aspect (b) Consistency (c) Going concern (d) Accrual
 - Prepaid rent is a
(a) Nominal A/c (b) Personal A/c (c) Real A/c (d) Representative personal A/c
 - Main objective of preparing ledger account is to
(a) Ascertain the financial position (d) Know the balance of each ledger a/c
(b) Ascertain the profit or loss (c) Ascertain the profit or loss and the financial position
 - If the total of debit side of an account exceeds the total of its credit side, it means
(a) Credit balance (b) Debit balance (c) Nil balance (d) Debit and credit balance
 - After the preparation of ledger, the next step is the preparation of
(a) Trading account (b) Trial balance (c) Journal (d) Profit and loss account
 - Which of the following method(s) can be used for preparing trial balance?
(a) Balance method (b) Total method (c) Total and Balance method (d) a, b and c
 - Trial balance is prepared:
(a) At the end of the year (b) On a particular date
(c) For a year (d) None of the above
 - A periodic total of the purchases book is posted to the
(a) debit side of the purchases account (b) debit side of the sales account
(c) credit side of the purchases account (d) credit side of the sales account
 - Purchases of fixed assets on credit basis is recorded in
(a) Purchases book (b) Sales book (c) Purchases returns book (d) Journal proper
 - The source document or voucher used for recording entries in sales book is
(a) Debit note (b) Credit note (c) Invoice (d) Cash receipt
 - When a firm maintains a simple cash book, it need not maintain
(a) Sales account in the ledger (b) Purchases account in the ledger
(c) Capital account in the ledger (d) Cash account in the ledger
 - Petty cash may be used to pay
(a) The expenses relating to postage and conveyance (b) Salary to the Manager
(c) Purchase of furniture and fixtures (d) Purchase of raw materials
 - A cash book with discount, cash and bank column is called
(a) Simple cash book (b) Double column cash book
(c) Three column cash book (d) Petty cash book
 - A bank statement is a copy of
(a) Cash column of the cash book (b) Bank column of the cash book
(c) A customer's account in the bank's book (d) Cheques issued by the business
 - When money is withdrawn from bank, the bank
(a) Credits customer's account (b) Debits customer's account
(c) Debits and credits customer's account (d) None of these
 - Which one of the following is not a timing difference?
(a) Cheque deposited, but not yet credited (c) Amount directly paid into bank
(b) Cheque issued but not yet presented for payment (d) Wrong debit in the cash book
- II ANSWER ANY 7 QUESTIONS (Q.NO.: 30 IS COMPULSORY) (7 X 2 =14)
- Define accounting.
 - What is "Full Disclosure Principle" of accounting.
 - Classify the following into personal, real and nominal accounts:

- (a) Capital (b) Building (c) Purchases (d) Cash
24. What is meant by posting?
 25. What is cash book?
 26. What is journal proper?
 27. What is bank reconciliation statement?
 28. Find the Due Date ?

Date of bill	Period of bill	Due Date
1st March	2 months	?
12th July	1 month	?

29. The following trial balance has certain errors. Redraft it.
Trial balance as on 31st March, 2017

Name of account	Debit balance Rs.	Credit balance Rs.
Discount received	3,000	
Capital	72,800	
Returns outward		2,600
Creditors	50,000	
Building		60,000
Bank	28,400	

30. Give journal entries and post them to cash account. 2016 Rs. June
- 1 Commenced business with cash 1,10,000
 - 10 Introduced additional capital 50,000
 - 28 Withdrawn for personal use 20,000

PART - III

III. ANSWER ANY 7 QUESTIONS (Q.NO.: 40 IS COMPULSORY)

(7 X 3 = 21)

31. Discuss the role of an accountant in the modern business world.
32. Complete the missing items.
Assets Rs. = Liabilities + Capital Rs.
(a) 3,00,000 = 90,000 + ?
(b) 7,00,000 = ? + 60,000
(c) ? = 5,60,000 + 70,000
33. The following balances appeared in the books of Vinoth on Jan 1, 2018
Assets: Cash Rs. 40,000; Stock Rs. 50,000; Amount due from Ram Rs. 20,000; Machinery Rs. 40,000
Liabilities: Amount due to Vijay Rs. 10,000. Pass the opening journal entry.
34. State whether the balance of the following accounts should be placed in the debit or the credit column of the trial balance:
(i) Carriage outwards (ii) Bad debts (iii) Capital (iv) Interest received (v) Sales returns (vi) Drawings
35. Explain the meaning of imprest system of petty cash book.
36. Enter the following transactions in the Purchases book of M/s. Subhashree Electric Co., which deals in electric goods. 2017
April 5 Purchased from Karthik Electric Co., on credit
10 Electric iron box @ Rs. 2,500 each
April 19 Purchased on credit from Khaitan Electric Co.,
3 electric heaters @ Rs. 6,000 each
April 25 Purchased from Polar Electric Co., on credit
10 Fans @ Rs. 2,000 each
April 29 Purchased from M & Co. for cash
10 electric stoves @ Rs. 3,000 each
37. From the following particulars prepare a bank reconciliation statement of Jayakumar as on 31st December, 2016.
(a) Balance as per cash book Rs. 7,130
(b) Cheque deposited but not cleared Rs. 1,000
(c) A customer has deposited Rs. 800 into the bank directly.
38. Bring out the differences between cash discount and trade discount.
39. Distinguish between journal and ledger.
40. Give the golden rules of double entry accounting system.

PART - IV

IV. ANSWER ALL THE QUESTIONS.

(7 x 5 = 35)

41. (A) Prepare accounting equation for the following transactions.
- (a) Murugan commenced business with cash Rs. 80,000
 - (b) Purchased goods for cash Rs. 30,000
 - (c) Paid salaries by cash Rs. 5,000
 - (d) Bought goods from Kumar for Rs. 5,000 and deposited the money in CDM.
 - (e) Introduced additional capital of Rs. 10,000 (OR)

(B) Enter the following transactions in a single column cash book of Pradeep for April, 2017

- 1 Commenced business with cash 27,000
- 5 Bought goods for cash 6,000
- 10 Goods sold for cash 11,000
- 13 Paid into bank 5,000
- 14 Goods sold to Sangeetha for cash 9,000
- 17 Goods purchased from Preethi on credit 13,000
- 21 Purchased stationery by cash 200
- 25 Paid Murugan by cash 14,000
- 26 Commission paid by cash 700
- 29 Draw from bank for office use 4,000
- 30 Rent paid by cheque 3,000

42

(A) Jayaseeli is a sole proprietor having a provisions store. Following are the transactions during the month of January, 2018. Journalise them.

- 1 Commenced business with cash 80,000
- 2 Deposited cash with bank 40,000
- 3 Purchased goods by paying cash 5,000
- 4 Purchased goods from Lipton & Co. on credit 10,000
- 5 Sold goods to Joy and received cash 11,000
- 6 Paid salaries by cash 5,000
- 7 Paid Lipton & Co. by cheque for the purchases made on 4th Jan.
- 8 Bought furniture by cash 4,000
- 9 Paid electricity charges by cash 1,000
- 10 Bank paid insurance premium as per standing instructions 300.

(OR)

(B). Record the following transactions in three column cash book of Gunasekaran, 2017 Jan.

- 1 Cash in hand 50,000
- 1 Cash at bank 90,000
- 2 Goods sold on credit to Rohini 15,000
- 5 Cheque received from Rohini in full settlement and deposited into bank 14,500
- 6 Cash deposited into bank through cash deposit machine 18,000
- 7 Goods sold to Sridhar for Rs.12,000. He made the payment of Rs.11,800 by debit card in full settlement by availing a cash discount of Rs.200
- 10 Money withdrawn from bank for office use 2,000
- 12 Purchased goods from Raja for Rs.10,000 and paid through credit card in full settlement by availing a cash discount of Rs.200-- 9,800
- 14 Nathiya who owed money made the payment through NEFT 18,000
- 27 Cheque of Rohini dishonoured

43

(A) Journalise the following transactions in the books of Ramesh who is dealing in computers: 2018 March

- 1 Ramesh started business with cash Rs.3,00,000, Goods Rs.80,000 and Furniture Rs.27,000.
- 3 Bought furniture from M/s Jayalakshmi Furniture for Rs.28,000 on credit.
- 7 Purchased goods from Shyam on credit for Rs.50,000
- 8 Bill drawn by Shyam was accepted for Rs.50,000
- 9 Paid half the amount owed to M/s Jayalakshmi Furniture by cheque

(OR)

(B). From the following particulars of Kamakshi traders, prepare a bank reconciliation statement as on 31st March, 2018.

- (a) Debit balance as per cash book Rs. 10,500
- (b) Cheque deposited into bank amounting to Rs.5,500 credited by bank, but entered twice in the cash book
- (c) Cheques issued and presented for payment amounting to Rs. 7,000 omitted in the cash book
- (d) Cheque book charges debited by the bank Rs. 200 not recorded in the cash book.
- (e) Cash of Rs. 1,000 deposited by a customer of the business in cash deposit machine not recorded in the cash book.

44.

(A) Give Journal entries for the following transactions and post them to Cash a/c and Sales A/c. 2017 Aug

- 10 Sold goods and cheque received but not deposited 30,000
- 14 Sold goods on credit to Gopi 12,000
- 20 Received cash from Gopi 12,000

(OR)

(B) Prepare an analytical petty cash book from the following information on the imprest system: 2017

- Jan. 1 Received for petty cash 500
Jan. 2 Paid rickshaw charges 5
Paid cartage 12

Jan. 3 Paid for postage 15
 Paid wages to casual labourer 66
 Jan. 4 Paid for stationery 134
 Paid for auto charges 18
 Jan. 5 Paid for repairs 65
 Paid for bus fare 11
 Paid for cartage 24

45

(A) Enter the following transactions in cash book with discount and cash column of Anand 2017, Dec.

1 Cash in hand 19,500
 4 Sold goods for cash 32,000 *cash sales*
 5 Credit purchases from Gandhi 20,000
 9 Received from Gopu 11,800
 Discount allowed to him 200
 15 Cash paid for Electricity charges 12,500
 17 Bought computer and its accessories by cash 16,800
 25 Paid cash to Gandhi Rs. 19,700 in full settlement of his account
 28 Received cash from Thiruvengadam 8,900
 Discount allowed to him 100
 30 Paid trade expenses in cash 3,500 (OR)

(B) Prepare Anand's account from the following details. 2017, July

1 Credit balance of Anand's A/c 4,000
 15 Amount paid to Anand 2,000
 18 Goods purchased from Anand on credit 8,000
 20 Paid to Anand 3,960
 Discount allowed by him 40
 25 Goods purchased from Anand 5,000

46. (A) Prepare Purchases book and Sales book in the books of Santhosh Textiles Ltd., from the following transactions given for April, 2017.

April 1 Purchased goods from Prasad, Kancheepuram on credit P
 100 meters Silk @ Rs. 450 per meter
 75 meters Velvet @ Rs. 180 per meter
 April 10 Sold goods to Rathinam, Chennai on credit S
 60 meters Silk @ Rs. 490 per meter
 50 meters Velvet @ Rs. 210 per meter
 April 18 Nathan & Sons purchased from us on credit P
 100 meters Silk @ Rs. 510 per meter
 April 20 Purchased goods from Hari Ram & Sons, Madurai on credit P
 50 rolls kada cloth @ Rs. 730 per roll
 80 rolls cotton cloth @ Rs. 650 per roll
 April 24 Purchased from Mohan, Karur for cash
 Shirting cloth @ Rs. 7,000
 Sarees @ Rs. 25,000 (OR)

(B) Prepare the trial balance from the following balances of Rajesh as on 31st March, 2017.

Particulars	Rs.	Particulars	Rs.
Bills receivable	13,000	Drawings	7,000
Bank charges	750	Sundry debtors	17,100
Conveyance charges	350	Bills payable	12,000
Discount received	1,300	Capital	25,900
Cash in hand	1,000		

47. (A) From the following information, prepare bank reconciliation statement to find out balance as per bank statement on 31st March, 2017.

(i) Cheques deposited but not yet collected by the bank 500 —
 (ii) Cheque issued but not yet presented for payment 1,000 +
 (iii) Bank interest charged 100 —
 (iv) Rent paid by bank as per standing instruction 200 +
 (v) Cash book balance 300 — (OR)

(B) Record the following transactions in the sales book and sales returns book of M/s. Ponni & Co., and post them to ledger. 2017

Aug 1 Sold goods to Senthil as per Invoice No. 68 for Rs. 20,500 on credit
 Aug 4 Sold goods to Madhavan as per Invoice No. 74 for Rs. 12,800 on credit
 Aug 7 Sold goods to Kanagasabai as per Invoice No. 78 for Rs. 7,500 on credit
 Aug 15 Returns inward by Senthil as per Credit Note no. 7 for Rs. 1,500 for which cash is not paid
 Aug 20 Sold goods to Selvam for Rs. 13,300 for cash
 Aug 25 Sales returns of Rs. 1,800 by Madhavan as per Credit Note No. 11 for which cash is not paid

+1ACCOUNTANCY QUARTELY EXAM- SEPT 2023**Choose the correct answer 20X1=20**

1. (B) Employee
2. (c) Business Entity Concept
3. (D) The Insti.of CA of India
4. (D) Rs.40,000
5. (A) Dual Aspect Concept
6. (D) Rep.Pesonal a/c
7. (D) Know the bal of each a/c
8. (b) Debit balance
9. (b) Tial balance
10. (d) A,B and C
11. (b) on a patricula date
12. (a) Debit side od Pur. a/c
13. (D) Journnal Prope
14. (c) Invoice
15. (D) Cash a/c in the ledger
16. (A) The exp. relating to post&Conveyance
17. (C) 3column CB
18. (C) custome's a/c in the bank book
19. (b) Debit custome a/c
20. (D) wrong debit in the CB

Answer any Seven Questions 7x2=14

21. Define Accounting. According to the American Institute of Certified Public Accountants "Accounting is the art of recording, classifying and summarising in a significant manner and in terms of money, transactions and events which are in part, at least of a financial character and interpreting the results thereof".

American Accounting Association has defined accounting as "the process of identifying, measuring, and communicating economic information to permit informed judgements and decisions by users of the information".

22. Convention of full disclosure

It implies that the accounts must be prepared honestly and all material information should be disclosed in the accounting statement. This is important because the management is different from the owners in most of the organisations.

The disclosure should be full, fair and adequate so that the users of the financial statements can make correct assessment about the financial position and performance of the business unit.

23. Classify the following into personal, real and nominal accounts.

Capital a/c	Personal a/c
Building a/c	Real a/c
Purchase	Real/Nominal a/c
Cash	Real a/c

24. **Posting:** The Pocess of transferring the debit and credit items from the journal to the ledger accounts is called posting.

25. **Cash Book:** Cash Book is the book in which only cash transactions are recorded. Cash Receipts are recorded in the debit side while cash payments are recorded in the credit side.

b) The Cash Book is the book of original entry or prime entry.

26. **Journal Proper:** Journal Proper is a residuary book which contains record of transactions which do not find a place in the subsidiary books such as Cash book, purchase book, purchase return book, sales book, sales return book, bills receivable book and bills payable book.

27. **Bank Reconciliation Statement:** If every entry in the cash book matches with the bank statement, then bank balance will be the same in both the records. But, practically it may not be possible. When the balances donot agree with each other, the need for preparing a statement to explain the causes arises. This statement is called bank reconciliation statement (BRS).

28. Date of Bills	Period of Bill	Due Date
March 1	2 Months	MAY 4
July 12	1 Month	August 14

29. Correct the following trial balance:

Paticulars	Debit	Cedit
Discount received		12000
Capital		72800
Retun Outwards	2600	
Bank	35000	
Creditos		50000
Buildings	60000	
Bank	28400	

30.

Date	Paticulars	Debit	Cedit
2016 Jan 1	Cash a/c Dr Capital a/c	110000	110000
10	Cash a/c Dr Capital a/c	50000	50000
28	Dawings a/c Dr Cash a/c	20000	20000

Cash a/c

Date	Particulars	Amount	Date	Particulars	Amount
16 June	Capital a/c	110000	28	Drawing a/c	20000
1	Capital a/c	50000	30	Bal c/d	140000
10		160000			160000
Jul 1	Bal b/d	140000			

Write any SEVEN Questions 7X3=21

31. Role of an accountant An accountant designs the accounting procedures for an enterprise. He plays several roles in an organisation as follows:

(i) Record keeper The accountant maintains a systematic record of financial transactions. He also prepares the financial statements and other financial reports.

(ii) Provider of information to the management The accountant assists the management by providing financial information required for decision making and for exercising control.

(iii) Protector of business assets The accountant maintains records of assets owned by the business which enables the management to protect and exercise control over these assets. He advises the management about insurance of various assets and the maintenance of the same.

32. Assets =	Liabilities +	Capital
300000	90000	210000
700000	640000	60000
630000	560000	70000

33. Opening Entry

Particulars	Debit	Credit
Cash a/c Dr	40000	
Stock Dr	50000	
Ram a/c Dr	20000	
Machiney a/c Dr	40000	
To Vijay a/c		10000
To Capital a/c		140000

34.

Debit Balances	Credit Balances
Carriage Outwards	Capital
Bad Debts	Interest Received
Sales Return	
Drawings	

35. Imprest system of petty cash book

Under this system, a fixed amount necessary or sufficient to meet petty payments determined on the basis of past experience is paid to the petty cashier on the first day of the period. (It may be a week or fortnight or month). The amount given to the petty cashier in advance is known as "Imprest Money". The word imprest means payment in

advance. The petty cashier makes payments from this amount and records them in petty cash book. At the end of a particular period, the petty cashier submits the petty cash book to the head cashier. This method thus provides an effective control over petty payments.

36. Purchase Book

Date	Particulars	Amount	Amount
2017	Kathick Co		
Apr 5	10 Iron Box 1 2500 Each	25000	25000
19	Khaithan Ele.		
	3 Elec. Heaterr, 6000 each		18000
25	Polar Elec. Co.		
	10 Fan 1, 2000 each		20000
	Purchase		63000

37. Bank Reconciliation Statement

Particulars	Amount	Amount
Balance as per cash book		7130
Add; Direct deposit by a customer		800
		7930
Less: Ch. dep but not cleared		1000
Bal as per bank statement		6930

38. Cash Discount

Cash discount is allowed to encourage the buyers of goods to make payment at an early date.

Cash discount is allowed by the seller or creditor to the buyer or debtor at the time of making payment.

Cash discount is related to time. The earlier the payment, the more will be the cash discount.

Cash discount is recorded in the books of account. Cash discount allowed is shown on the debit side of cash book. Cash discount received is shown on the credit side of the cash book.

Cash discount is not deducted from the invoice value of goods.

Trade Discount

Trade discount is allowed to encourage buyers to buy goods in large quantities.

Trade discount is allowed by the seller to the buyer when goods are sold.

Trade discount is generally related to the quantity of purchase or sale. The more the purchases, the more will be the rate and amount of discount.

Trade discount is not recorded in the books of account. No journal entry is made for the same. Details are just shown in the purchases or sales book.

Trade discount is deducted from the list price of the goods.

39. Journal

As and when transactions take place entries are made in journal.

Ledger

In ledger, entries may be posted either on the same day or at the end of a specified period such as weekly or fortnightly especially when subsidiary books are maintained.

Recording in the journal is the first stage	Recording in the ledger is the second stage, which is done on the basis of entries made in the journal.
Entries are made in the chronological order, i.e., datewise in the order of occurrence.	Entries are made accountwise.

Golden rules of double entry system

40. Personal account	Debit the receiver	Credit the giver
Real account	Debit what comes in	Credit what goes out
Nominal account	Debit all expenses and losses	Credit all incomes and gains

Answer all questions

7X5=35

41.A. Accounting Equation

	Cash +	Stock =	Cap	+Lia
Commenced Business	80000		80000	
Purchase of goods	-30000	30000 +	0 +	0
	50000+	30000=	80000	0
Salay	(-)5000	+0	(-)5000	0
	45000	+30000=	75000	+0
Purchase of goods	(-)5000	+5000	+0	+0
	40000	+35000=	75000	+0
Additional Capital	(+)10000		(+)10000	
	50000	+35000=	85000	+0

41.B Single Column Cash Book

Date	Receipts	Amount	Date	Payments	Amt
Apr 1	Capital	27000	Apr 5	Purchases	6000
10	Sales	11000	13	Bank	5000
14	Sales	9000	21	Stationery	200
29	Bank	4000	25	Murugan	14000
			26	Commission	700
			30	Bal c/d	25100
		51000			51000
May 1	Bal b/d	25100			

42.A. Journal Entries in the books of Jeyaseeli

Date	Particulars	Debit	Credit
2018 Jan 1	Cash a/c Dr To Jeyaseeli Cap a/c	80000	80000
2	Bank Dr To Cash a/c	40000	40000
3	Purchase a/c Dr To Cash a/c	5000	5000
4	Cash a/c Dr To Lipton a/c	10000	10000
5	Cash a/c Dr To Sales a/c	11000	11000
6	Salay a/c Dr To Cash a/c	5000	5000
7	Lipton a/c Dr To Bank a/c	10000	10000
8	Furniture a/c Dr To Cash a/c	4000	4000
9	Elec. Charges a/c Dr To Cash a/c	1000	1000
10	Ins. Pre. a/c Dr To Bank a/c	300	300

42.B. Triple Column Cash Book of Gunaseelan

Dt	Rts	L	Cash	Bank	Dt	Pymnt	L	Cash	Bank
Jan 1	Bal c/d		50000	90000	6	Bank	C	18000	
5	Rohini			14500	10	Bank			2000
6	Cash	C		18000	12	Pur			9800
7	Sales			11800	27	Ro			14500
10	Bank	C	2000						
14	Nadiya			18000	31	c/d		34000	126000
			52000	152300				52000	152300
g1	b/d		34000	126000					

43.A. Journal Entries in the books of Ramesh

Date	Particulars	Debit	Credit
2018 Jan 1	Cash a/c Dr Stock a/c Dr Furniture a/c Dr To Ramesh Capital a/c	300000 80000 27000	407000
3	Furniture a/c Dr To Jeyalakshmi a/c	28000	28000
7	Purchase a/c Dr To Shyam a/c	50000	50000
8	Siyam a/c Dr To Bills Payable a/c	50000	50000
9	Jeyalakshmi a/c Dr To Bank a/c	14000	14000

43.B. Bank Reconciliation Statement of Kamachi

Particulars	Amount	Amount
Debit Balance as per Cash Book		10500
Add: Cash Dep in CDM		1000
		11500
Less: Ch. Dep in Bank & Credited	5500	
Ch. Issued but not credited	7000	
Ch. book charges not recoded in cash book	200	12700
Ovedraft Balance as per Bank Statement		1200

44.A. Journal Entries

Date	Particulars	Debit	Credit
2017 Oct 10	Cash a/c Dr To Sales a/c	30000	30000
14	Gopi a/c Dr Sales a/c	12000	12000
20	Cash a/c Dr To Gopi a/c	12000	12000

Cash a/c

Date	Particulars	Amnt	Date	Particulars	Amnt
Oct 10	Sales a/c	30000	31	Bal c/d	42000
	Gopi a/c	12000			
		42000			42000
et 1	Bal b/d	42000			

Sales a/c

Date	Particulars	Amnt	Date	Particulars	Amnt
Oct 31	Bal c/d	42000	Oct 10	Cash a/c	30000
				Gopi a/c	12000
		42000			42000
			14 Nov 1	Bal b/d	42000

44. B. Analytical Petty Cash Book

Rts	Dt	Pat	Amnt	Tavel	Ca	Pos t	Wages	Stat	epairr
500	1	Cas							
	2	Convey	5	5					
		Catage	12		12				
	3	Post	15			15			
		Wages	66				66		
	4	Stat	134					134	
		Conveyan;	18	18					
	5	Repair	65						65
		Convey	11	11					
		Cartage	24		24				
		Total	350	34	36	15	66	134	65
	5	c/d	150						
500			500						
150	6	b/d							
350		Cash							

45. A. Double Column Cash Book of Anand

Dt	Receipts	Amount		Dt	Payments	Amount	
		DC	Cash			DC	Cash
1	Bal b/d		19500	15	Elect		12500
4	Sales		32000	17	Computer		16800
9	Gopu	200	11800	25	Gandhi	300	19700
28	Thiu	100	8900	30	TadeExp		3500
				31	Bal c/d		19700
		300	72200				72200
Ja	Bal b/d		19700				

45. B Anand a/c

Date	Paticulars	Amnt	Date	Paticulars	Amnt
15	Cash a/c	2000	1	Cash a/c	4000
20	Cash a/c	4000	18	Pur a/c	8000
	(3960+40)		25	Pur a/c	5000
31		11000			
	Bal c/d	17000			17000
					11000
				Bal b/d	

46.A. Puchase Book of Santhosh

Date	Paticulars	Amnt	Amnt
2017Apr1	Prasath		
	100Mtr Silk 1Mtr	45000	
	450Per Mtr		
	75Mtr Velvet 180 Per Mtr	13500	58500
20	Hariam		
	50Rolls Kada Cloth	36500	
	730per Roll		
	80Rolls Cotton Cloth	52000	8850
	650Pe oll		
	Purchases		147000

Sales Book of Santhosh

Date	Paticulars	Amnt	Amnt
2017	Rathinam		
Apr10	60Mtr Silk 490Per Mtr	29400	
	50Mtr Velvet 210Per Mtr	10500	39900
18	Nathan & Sons		
	100Mtr Silk 510Per Mtr		51000
	Sales		90900

46. B. TIAL BALANCE OF Mr.Rajesh

Sl.no.	Particulars	Debit	Credit
1	Bills Receivable	13000	
2	Bank charges	750	
3	Conveyance charges	350	
4	Discount received		1300
5	Cash in hand	1000	
6	Drawings	7000	
7	Debtors	17100	
8	Bills payable		12000
9	Capital		25900
	Total	39200	39200

47.ABank econciliation Statement

Paticulars	Amnt	Amnt
Balance as per cash book		300
Add: Cheque issued but not yet presented for payment		1000
		1300
Less: Cheques deposited but not yet collected by the bank		
Bank interest charged	500	
Rent paid by bank as per standing instruction	100	
	200	800
Balance as per bank statement		500

47.B Sales Book of Ponni

Date	Paticulars	Inv.No.	Amnt
Aug1	Senthil	68	20500
Aug4	Madhavan	74	12800
7	Kanagasabai	78	7500
	Sales Book		40800

Sales Retun Book of Ponni

Date	Paticulars	Cr.Note	Amnt
Aug15	Senthil	7	1500
Aug25	Madhavan	11	1800
	Sales Return Book		3300

Sales Retun a/c

Date	Paticulars	Amnt	Date	Paticulars	Amnt
Apr 30	Debtos a/c	3300			

Senthil a/c

Date	Paticulars	Amnt	Date	Paticulars	Amnt
	Sales	20500	Apr6	Sales Return a/c	1500
				Bal c/d	19000

Madhavan a/c

Date	Paticulars	Amnt	Date	Paticulars	Amnt
	Sales	12800	Apr 6	Sales Retun a/c	1800
				Bal c/d	11000

Kanagasabai a/c

Date	Paticulars	Amnt	Date	Paticulars	Amnt
	Sales	7500	Apil 6	Bal c/d	7500